



FINANCE DEPARTMENT
ATTN: Tax & Licensing
 16000 N Civic Center Plaza
 Surprise, AZ 85374
 Ph: 623-222-1840
 or 623-222-1841
 Fax: 623-222-1803

City of Surprise Transaction Privilege Tax Rates

Effective 06/01/13

Updated 06/01/13

Business Activity	Rates				Region Code & Business Class
	State	County	City	Combined	
Advertising Includes advertising by radio, television, direct mail, billboards, or any other means.	0.00%	0.00%	2.20%	2.20%	SP 000
Amusement Includes movies, concerts, circuses, sporting events, video games, tennis courts, golf courses.	5.60%	0.70%	2.20%	8.50%	SP 000
Membership fees for health spas and fitness centers Includes instruction and lesson fees for dance studios, dance/pool halls, and karate within a commercial location	0.00%	0.00%	2.20%	2.20%	SP 000
Contracting Includes developers, speculative builders, general contractors, contractors, subcontractors, and owner- builders.	5.60%	0.70%	3.70%	10.00%	SP 005
Feed at Wholesale Feed or additives to feed sold to persons feeding livestock or poultry purchased or raised for slaughter.	5.60%	0.70%	2.20%	8.50%	SP 000
Job Printing Includes engraving of printing plates, embossing, copying, micrographics, photo reproduction, ect.	5.60%	0.70%	2.20%	8.50%	SP000
Publishing Includes newspapers, periodicals, magazines, etc., including advertising and subscription income.	5.60%	0.70%	2.20%	8.50%	SP 000
Hotel In addition to the 2.2% privilege tax, there is a 2.52% transient lodging tax on any hotel, motel, apartment, or lodging space for 30 days or less.	5.50%	1.77%	4.72%	11.99%	SP 000 & SP 001
Rental - Commercial Includes rental or lease of any commercial real property.	0.00%	0.50%	2.20%	2.70%	SP 000
Rental - Residential Includes rental or lease of any residential real property such as apartments, homes, or other residential units.	0.00%	0.00%	2.20%	2.20%	SP 000
Rental - Personal Property Includes rental or lease for use of equipment, automobiles, tools, furniture, or any tangible personal property.	5.60%	0.70%	2.20%	8.50%	SP 000
Restaurants/Bars Preparation and serving of food or beverage in a bar, cocktail lounge, or restaurant including catering.	5.60%	0.70%	3.20%	9.50%	SP 003
Retail - General Includes the sale of any tangible personal property at retail	5.60%	0.70%	2.20%	8.50%	SP 000
Retail - Food for Home Use	0.00%	0.00%	0.00%	0.00%	None
Retail - Prepared Food	See Restaurant/Bars				
Telecommunication Includes telephone, telegraph, monitoring security or alarm systems, computer interface, FAX, Internet, etc.	5.60%	0.70%	2.20%	8.50%	SP 000
Transportation for Hire Transporting of persons, property, oil, or gas from the city to another point in the state	5.60%	0.70%	2.20%	8.50%	SP 000
Utilities Includes providing water, electricity, or gas.	5.60%	0.70%	2.20%	8.50%	SP 000
Use Tax Tangible personal property used or stored in the City of Surprise where tax was not paid at time of purchase.	5.60%	0.00%	2.20%	7.80%	SP 002

For more City of Surprise Rates please visit the Department of Revenue website at www.AZDOR.gov